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**From:**

**Sent:** Thursday, October 22, 2009 3:00:07 PM

**To:**

**Cc:**

**Subject:** RE: 1120F and TEFRA

As the Form 1120F is styled as a document filed by a corporation, the section 6231(a)(1)(B) small partnership exception would apply unless the Service has specific knowledge that: not all of the owners of the entity filing the Form 1120F have limited liability; or, the entity has elected not to be treated as a C corporation.